

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 255 of 1983

For Approval and Signature:

Hon'ble MR.JUSTICE S.M.SONI and
MR.JUSTICE Y.B.BHATT

=====

1. Whether Reporters of Local Papers may be allowed to see the judgements?
2. To be referred to the Reporter or not?
3. Whether Their Lordships wish to see the fair copy of the judgement?
4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
5. Whether it is to be circulated to the Civil Judge?

COMMISSIONER OF INCOME TAX

Versus

DECOM MARKETING PVT LTD.

Appearance:

Mr.B.J.Shelat for MR MANISH R BHATT for Petitioner
SERVED for Respondent

CORAM : MR.JUSTICE S.M.SONI and
MR.JUSTICE Y.B.BHATT

Date of decision: 25/10/96

ORAL JUDGEMENT (Per Soni J.)

Income-tax Appellate Tribunal, Ahmedabad Bench 'A', has under sec.256 (1) of the Income-tax Act, 1961 made this Reference. The Tribunal has referred questions nos.2,3 and 4 out of four questions being prayed to refer to us. We would continue the numbers of the questions as they are referred to us. We make it further clear that

Tribunal decided not to refer question no.1 to us. The questions referred to us are as under:-

2. Whether on the facts and in the circumstances of the case, the Tribunal was right in law in coming to the conclusion that the sum of Rs.15,881/- paid to the Human Resources P.Ltd. towards Provident fund scheme was allowable as an expenditure ?
3. Whether on the facts and in the circumstances of the case, the Tribunal was right in law in coming to the conclusion that the sum of Rs.9456.26 incurred by the assessee was not disallowable under section 37(2B) of the Income-tax Act, 1961 ?
4. Whether on the facts and in the circumstances of the case, the Tribunal was right in law in coming to the conclusion that the publicity sundry expenses of Rs.26,781.80 was not disallowable under section 37(2B) of the Income-Tax Act, 1961 ?

We have heard learned counsel for the Revenue and we have been taken through all the orders of the authorities below.

As questions referred to us pertain to questions of facts and as learned counsel for the Revenue is unable to contest the fact that the questions are questions of facts and there being concurrent finding of the lower authorities on these facts, we do not propose to answer the questions referred to us. In view of this, the Reference stands disposed of.